



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Raul Rodriguez
DOCKET NO.: 25-00809.001-R-1
PARCEL NO.: 08-05-407-020

The parties of record before the Property Tax Appeal Board are Raul Rodriguez, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,450
IMPR.: \$61,302
TOTAL: \$69,752

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of wood siding exterior construction with 864 square feet of living area. The dwelling was constructed in 1954 and is approximately 71 years old. Features of the home include a basement with finished area,¹ central air conditioning, two bathrooms and a 484 square foot garage. The property has an approximately 5,924 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable properties that have the same assessment neighborhood code as the subject and are located from .13 of a mile to 1.35 miles from the subject property. The comparables have sites that range in size from approximately 5,828 to

¹ The board of review disclosed the subject dwelling has 465 square feet of basement finish, which was not reported by nor was it refuted by the appellant.

22,747 square feet of land area. The comparables are improved with one-story dwellings of wood frame exterior construction with 768 or 864 square feet of living area. The dwellings are 71 or 72 years old. Each comparable has a basement and either one or two bathrooms. Five comparables have central air conditioning and six comparables each have a garage ranging in size from 400 to 672 square feet of building area. The comparables sold from February 2023 to September 2025 for prices ranging from \$125,200 to \$263,000 or from \$156.25 to \$342.45 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$48,379, which would reflect a market value of \$145,152 or \$168.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,752. The subject's assessment reflects a market value of \$209,277 or \$242.22 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

With respect to the appellant's comparables, the board of review submitted a copy of the sales declaration for the appellant's comparable #1, which was for a short sale that occurred in 2023. The board of review submitted printouts from redfin.com for the appellant's comparables #2, #8 and #9, where comparable #2 was depicted as a wonderful opportunity for investors to remodel and the property was "sold as is, cash only" and the appellant's comparable #9 was depicted as needing some work and was "sold as is." The board of review submitted interior and exterior photographs, where the home was described to be a diamond in the rough, as well as the real estate transfer declaration for the appellant's comparable #6. The board of review also submitted exterior and interior photographs of the subject property that were purportedly from the subject's 2023 listing.

In support of its contention of the correct assessment the board of review submitted information on seven comparable properties that have the same assessment neighborhood code as the subject and are located from approximately .08 of a mile to 1.42 miles from the subject property. The comparables have sites that range in size from 6,216 to 12,854 square feet of land area. The comparables are improved with one-story dwellings of aluminum siding or wood siding exterior construction, each containing 864 square feet of living area. The dwellings are from 70 to 72 years old. Each comparable has a basement, four of which have finished area. Each comparable has one or two bathrooms. Five comparables have central air conditioning and six comparables each have a garage ranging in size from 440 to 676 square feet of building area. The comparables sold from March 2024 to September 2025 for prices ranging from \$205,000 to \$250,000 or from \$237.27 to \$289.35 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 16 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1, #5, #6 and #7 due to their lack of basement finish, and/or central air conditioning and/or a garage, all of which are features of the subject. Moreover, the appellant's comparable sale #1 appears to be an outlier due to its significantly higher sale price of \$263,000 or \$342.45 per square foot of living area, including land, in relation to the other comparable sales in the record and the appellant's comparables #3, #4, #6, #7 and #8 have sale dates that occurred in 2023, less proximate to the lien date at issue than other comparable sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4, which sold more proximate to the January 1, 2025 assessment date and have the same assessment neighborhood code as the subject. The Board finds these three comparables are identical to the subject in dwelling size and design. The dwellings are also similar, if not identical to the subject in age and have basement finish, central air conditioning and a garage, like the subject. These comparables sold from March 2024 to June 2025 for prices ranging from \$230,000 to \$250,000 or from \$266.20 to \$289.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,277 or \$242.22 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

October 20, 2026



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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